



STATE BOARD OF EQUALIZATION

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No. 81/13

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TO COUNTY ASSESSORS:

REVISION TO OPEN-SPACE STATUTES

The passage of Assembly Bill 2298 adds Section 423.3 to the Revenue and Taxation Code. This section defines four categories of land restricted by the Williamson Act contracts that may be valued at the lower of the current restricted value, or a percentage of the value determined pursuant to Section 110.1 of the Revenue and Taxation Code, adjusted annually to a maximum of 2 percent for inflation. There is also a separate category for waterfowl habitats.

The city or county must decide prior to December 31, 1982 whether to implement all or part of the subsections in Section 423.3 of the Revenue and Taxation Code. Sections 423.3(a), (b), and (d) provide that the restricted value will not exceed 70 percent, 75 percent and 90 percent, respectively, of the factored base year values. The definition for these categories of property is the same definition used for subventions in Section 16142 of the Government Code.

Section 423.3(c) provides that the restricted value will not exceed 80 percent of the factored base year value for prime commercial rangeland. This section defines "prime commercial rangeland" with eight specific criteria to qualify for this category. We believe that rangeland should be reviewed on a parcel-by-parcel basis and any parcel that does not meet the specified criteria will fall into one of the other three categories.

Section 423.3(e) provides that the restricted value for waterfowl habitats will not exceed 90 percent of the factored base year value.

This legislation requires a study to be made regarding the costs associated with this act. In event Section 423.3 is implemented, the assessor should maintain adequate records of the added administrative costs.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:sk